

English-Chinese
**DICTIONARY OF
TRADE AND COMMERCE**
英汉贸易商业词典

张伟杰 主编



世界图书出版公司

English-Chinese

DICTIONARY OF
TRADE AND COMMERCE

英汉贸易商业词典

附英汉对照 国际商会跟单信用证统一惯例和实务

张伟杰 主编

商务印书馆

世界图书出版公司

北京·广州·上海·西安

©1984 by The Commercial Press, Ltd.
All rights reserved. No part of this
publication may be reproduced,
stored in a retrieval system, or
transmitted in any form or by any means,
electronic, mechanical, photocopying,
recording and/or otherwise without the
prior, written permission of the publishers.

英汉贸易商业词典
张伟杰主编

**English-Chinese DICTIONARY OF TRADE AND
COMMERCE**

Edited by Jonathan Chang

DU 20/24 10

英汉贸易商业词典

张伟杰 主编

责任编辑 雷玉清

香港商务印书馆出版

世界图书出版公司北京公司改简体字重印

北京朝阳门内大街 137 号

邮政编码: 100010

北京中西印刷厂印刷

新华书店北京发行所发行 各地新华书店经销

*

1993年1月第一版 开本: 787×1092 1/32

1995年7月第二次印刷 印张: 11.75

印数: 4501-11500 字数: 460千字

ISBN 7-5062-2587-5/F·44

定价: 13.00元

著作权合同登记图字: 01-95-268号

世界图书出版公司北京公司已向香港商务印书馆
购得简体字版重印权, 在大陆发行

前 言

本世纪前半可谓军事政治为主,而后一半则已首重经济贸易。世界日渐变小,人口日益增多,资源日趋减少,各国均须大力发展经济、贸易和商业。六十年代以来,全球当数东亚地区发展最速。七十年代以来,占人类四分之一的中华民族,包括中国大陆、台湾、香港、新加坡和东南亚及世界各国的华人,已在世界贸易和商业中拥有空前重要的地位。

虽然六十年代中叶迄今已出版了众多有关各行各业的词典,而且英语早已是举世公认的国际商业语言,但比较详尽的英汉贸易商业词典仍付阙如,就连英语贸易词典都遍搜不获。编者亦文亦商,切身体验,深感此需,遂应商务印书馆的邀约,不顾任重时急,毅然允承主编本词典。

本词典旨在为各地兼用中、英两种语言从事贸易、商业、会计、银行、保险、运输、广告、通讯等的人士,提供一本有关贸易及商业术语、略语和符号的最新最全的英汉对照简捷参考手册。本词典亦为兼用英、汉两种语言从事教育、研究、出版、翻译、新闻传播、及公共关系等工作的有关人士,提供一册有用的参考书。

本词典的选词标准是:凡与国际贸易直接有关的词条,包括进出口、询价报盘、货币量衡、谈判签约、检验保险、包装运输、单据票证、会计结算、索赔仲裁等,则尽量包罗;凡对贸易关系重要的词条,包括零售批发、银行财务、广告通讯等,则大量收集;凡与贸易间接有关的词条,包括经济学、工商管理、税制、证券、股票、金银等,则酌量选录;凡与贸易关系不大或其实并无关系的词语,包括工会、就业、工资福利、人寿保险、商业教育和培训、房地产等等,则一概未收。本词典亦适当编入为贸易服务的主要国

际机构名称,但一律不收个别工商企业公司的名称或个别行业的专用术语,以避广告宣传之嫌。本词典尤其注重编纂十余年来出现的新词。

编者谨此铭谢商务印书馆香港和北京编辑部、英国图书馆和香港图书馆所给予的种种协助;并感谢吾友伦敦大学中文华业生 Mr. M. J. Parker(白克强先生)协助校对。

编者学识浅陋,公务繁冗,羁旅频仍,疏误难免,谨此祈愿以本词典抛砖引玉,请读者专家不吝指教,衷心期望有更多更好更详细的英汉贸易商业词典迅速面世。

张伟杰·香港

FOREWORD

If the first half of this century was dominated by military and political events, the most far-reaching changes of the latter half have been those of an economic and commercial nature. With the ever smaller world, larger population and growing scarcity of resources, all nations have to make great efforts to develop their economy, trade and commerce. Since the 1960's East Asia has experienced the fastest economic growth in the world. Since the 1970's the Chinese people from Chinese Mainland; Taiwan, Hong Kong, Singapore and other Southeast Asian countries, and all corners of the globe, who together constitute nearly one fourth of mankind, have occupied an unprecedentedly and increasingly important position in world trade and commerce.

However, despite a plethora of dictionaries on various subjects and professions since the mid-1960's, there has been a surprising absence of up-to-date comprehensive English-Chinese dictionaries on trade and commerce. Even more surprising has been the apparent shortage of English dictionaries on this subject although English has long been universally acknowledged as the international language of commerce. The author felt the need for such a dictionary out of his own experiences in both the publication and trade professions, and therefore was pleased to accept the invitation of the Commercial Press to compile this Dictionary.

The aim of this Dictionary is to provide a most up-to-date comprehensive English-Chinese quick reference handbook on trade and commercial terms, phrases, abbreviations and symbols for

all people engaged in or studying trade and commerce or related spheres such as insurance, shipping, accounting, banking, advertising and communications. It could also be a useful reference manual for people engaged in education, research, publication, translation, journalism and public relations for the above-mentioned subjects and areas.

The principle followed in compiling this Dictionary is to include as thoroughly as possible those entries which are directly related to international trade covering import and export, inquiries and offers, currencies and measurements, negotiations and contracts, inspection and insurance, packing and shipping, bills and credits, accounting and settlement, claims and arbitration; to include as far as reasonably possible those entries which are important to trade covering retail and wholesale, banking and finance, advertising and communications; to include on a more selective basis entries on topics which are indirectly related to trade such as economics and management, securities and stocks, gold and silver; and to exclude categories which are only slightly or not actually related with trade such as trade union and employment, wages and welfare systems, life assurance, business education and training real estate and property. Although names of principal international trade oriented associations and organisations are also included, this Dictionary does not mention names of individual manufacturing and commercial companies to avoid any suspicion of advertising. Terms related to specific industries, trades or professions are also excluded. The preference is given to new terms which have come into use during the past decade.

The author would like to acknowledge his sincere thanks to the Commercial Press in Hong Kong and Beijing, the British Library and the Hong Kong Libraries for their assistance; and to my friend Mr. M. J. Parker, a graduate in Chinese from London University, for his help with the proof-reading.

The author was limited by the constraints of his knowledge and by business pressures and frequent travelling, and would have liked to have been able to devote more time and efforts to the compilation of this Dictionary. However, it is his sincere hope that this Dictionary will at least provide a starting point for more and better up-to-date comprehensive dictionaries on this most important topic, and the author and publisher would welcome comments and suggestions from users of this Dictionary.

Jonathan Chang—London

体例说明

一、**本词** 一律用黑正体排印。外来词、缩略词、度量衡、货币单位等均作为词条，按英语字母顺序编排，以便于翻查参考。为节省篇幅，普通词典均有的国家、城市、港口等地名、度量衡换算表等，不再罗列。而一般词典所缺少的贸易术语专义和新词新义则尽量兼收并蓄。

二、**发音** 部分新词或特殊的本词后用国际音标注明读音。一般词条不注音。

三、**词性** 应予注意的词，则在本词(或音标)后注明。一般词条不注词性。

四、**释义** 只选用与贸易商业有关的词义。用“；”分开不同的释义；用“/”分开各地的不同译名；词义较多者，以“1”，“2”…分别之。

五、**其他** 用“〔〕”表示特殊类别和来源，如〔缩〕、〔电缩〕、〔前缀〕、〔英〕、〔美〕，等等。

用“()”表示：可有可无的字母或释义；可以省略(或缩略语)的部分；解释性的文字；同义或参考的词条等。

六、**附录** 英汉对照的国际商会《跟单信用证统一惯例和实务》全文。此篇文件是举世公认的国际贸易和商业的重要准则。

目 录

I	前言——FOREWORD	I — V
II	体例说明	VI
III	英汉贸易商业词典 (English-Chinese DICTION- ARY OF TRADE AND COMMERCE	1—326
IV	附录：英汉对照国际商会跟单信用证统一惯例 和实务	327—363

A

A [代号] 甲等;一级品(A grade)

A [缩]

1. America, American 美国(的)
2. Asia, Asian 亚洲(的)
3. Australia, Australian 澳大利亚(的);澳洲(的)

A. a [缩]

1. acceptance 承兑
2. account 帐(户)
3. adjusted 调整(价)
4. advice 通知
5. after 在...后
6. air 空(运)
7. all 全
8. annual 每年(的)
9. average 平均;海损

AI[ei'wʌn]

1. = Al at Lloyd's 英国劳埃德商船协会所订商船注册等级中的第一级
2. (产品)品质最好的
3. (公司)信誉最佳的

A. A. [缩] automatic approval (system) (进口许可证)自动核准制

AAA [缩]

1. American Accounting Association 美国会计协会
2. American Advertising Association 美国广告协会
3. American Arbitration Association 美国商务仲裁协会

AAL [缩] American Airlines 美

国航空公司

AAR [缩] Association of American Railroads 美国铁路协会

A. A. R., a. a. r. [缩] against all risks 保一切险;保全险

AASO [缩] Association of American Steamship Owners 美国船东协会

ABA [缩] American Bankers Association 美国银行家协会

abacus 算盘

abalienation (产权的)让渡;转移

abandon v.

1. 废弃
2. 委弃货载;委付(把损失无可挽回的保险货物交给保险公司以获取全额赔偿)参看 constructive total loss)

abandoned assets 报废资产

abandoned property 废弃财产

abandoned ship 委弃货船

abandonee 受委付人 (保险公司)

abandoner 委付人(保险人)

abandonment n.

1. 废弃
2. 委付

abandonment charge 废弃费用

abate v. 减价;减税

abatement n. 减价;减税;免赔

A. B. C. C. [缩] Association of British Chambers of Commerce 英国商会联合会

ABC Code (缩) ABC Universal Commercial and Telegraphic Code 爱皮西万国商用代码

ability to pay 支付能力

abnormal depreciation 特别折旧

about 大约;约(交货数量或金额许可±3-10%)(缩写 abt.)

above par (市价)高于票面价值(对比 below par)

above the line (财务报告)在界线上(指经常性收支项目,对比 below the line)

ABS (缩)

1. (telex 用语) absent subscriber 对方用户无人

2. American Bureau of Shipping 美国船运局

absence of stock 缺乏存货

absolute acceptance 单纯承兑(亦称 clean acceptance; 比较 general acceptance 及 qualified acceptance)

absolute advantage 绝对利益

absolute assignment (权益的)绝对转让

absolute contraband 绝对禁运品

absolute cost 绝对成本

absolute cover 绝对保险

absolute endorsement 单纯背书(比较 general endorsement 及 qualified endorsement)

absolute monopoly 绝对垄断

absolute net loss 绝对净损

absolute poverty 赤贫

absolute total loss 绝对全损(通称 actual total loss)

absolute utility 绝对效用

absolute value 绝对价值

absorb v. 吸收;并吞

absorbed burden 已吸收费用负担

absorbed cost 已吸收成本

absorbed declination 已吸收跌价

absorbed expenses 已吸收费用

absorption (公司的)合并

absorption costing 归纳成本法(对比 direct costing)

abstinence 节省储蓄

abstract 摘要;撮要

abstract of title 产权说明书

abt [电缩] about 大约

AC [缩] Air Canada 加拿大航空公司

A/C, a/c [缩]

1. account 帐户;科目;入…帐

2. account current 往来帐户

ACA [缩] Air Commerce Act (美国)航空通商法案

ACC [缩] American Chamber of Commerce 美国商会(又简称 Amcham)

Acc. acc [缩]

1. acceptance 承兑

2. accepted 已承兑

accelerated depreciation 加速折旧

acceleration clause (管束逾期末分期付款的买方的)加速还款条款

acceleration principle (某商品消费增加而引起投资增加的)加速原理

accept v.

1. 接受;承接(发盘,订单)(对比 decline)

2. 承兑;认付(汇票,单据)(对比 dishonour)

acceptable price 可接受价格

acceptable quality level 可接受的品质水准(缩写 AQL)

accept a claim 接受索赔

acceptance *n.*

1. 接受; 承接
2. 承兑(缩写 *acc.*)
3. 承兑票据 (= *acceptance bill*)

acceptance bill 承兑票据, 承兑汇票

acceptance commission 承兑手续费

acceptance credit 承兑信用证

acceptance fee 承兑费

acceptance for honour (第三方)

代兑退票(又称 *acceptance supra protest*)

acceptance house 承兑行

acceptance letter of credit 承兑信用证

acceptance market 承兑市场

acceptance maturity record 承兑票据到期纪录

acceptance payable 应付承兑票据

acceptance receivable 应收承兑票据

acceptance register 承兑票据登记簿

acceptance sampling 抽样认可

acceptance supra protest (第三方) 代兑退票(又称 *acceptance for honour*)

accept an offer 接受发盘(订立合同二要素)

accept an order 承接订单

accepted

1. (发盘)已承接; 已接受
2. 已承兑(缩写 *acc.*)

accepted bill 已承兑票据; 已承兑汇票

accepted credit 已承兑信用证

accepted draft 已承兑汇票

accepted letter of credit 已承兑信用证

acceptor 承兑人(= *acceptor*)

accepting bank 承兑银行(= *drawee bank*)

accepting house 承兑行(又称 *acceptance house*)

acceptor 承兑人(= *accepter*)

Access 英国四大银行发行的信用卡

accessory risk 附加险

access to market 进入市场(的机会)

accidental damage 意外损坏

accident beyond control 无法控制的意外事故(= *force majeure*)

accident frequency 意外事故发生率

accident insurance 意外保险; 事故保险

acc/o. [缩] *account of ...* 的帐户

accommodate v. 贷(款)

accommodation n. 通融贷款

accommodation bill 通融票据(对比 *commercial bill* 及 *trade bill*)

accommodation bill of lading 通融提单

accommodation draft 通融汇票

accommodation endorsement 通融背书

accommodation kite 空头票据(= *accommodation bill*)

accommodation note 通融票据(= *accommodation bill*)

accommodation paper 通融票据(= *accommodation bill*)

accommodation parties 通融双方

accommodation sale (批发商之间的)转批

accommodator 通融贷款人

accomplished bill of lading 已提

- 货提单
- accord and satisfaction** 一致满意条款(双方均未履约因而取消合约,或仅一方履约而愿与对方另立新约)
- according to value** 按价值;从值(通称 ad valerem)
- according to weight** 按重量;从量
- account** 帐;帐户;会计科目
- accountable warrant** 责任支付书
- accountancy** 会计(专业)
- accountant** 会计(员);会计师
- accountant department** 会计部
- accountant general** 总会计;会计主任
- accountant in charge** 会计主任
- account balance** 帐户结余
- account balanced** 结平的帐;两讫
- account bill** 帐单
- account book** 帐簿
- account bought** 代购货物单
- account classification** 帐目分类
- account code** 帐目代号
- account current**
1. 往来帐目
 2. 往来帐户;支票户口;活期存款帐户(缩写 A/C,亦称 current account)
- account day** 结帐日;结算日
- accountee** 开证申请人;开证帐户主(通称 applicant for letter of credit)
- account executive** (以帐户分工的)营业经理;客户经理(缩写 a. e.)
- account form** 帐户式
- account form of balance sheet** 帐(户)式资产负债表
- account form of profit and loss statement** 帐(户)式损益表
- account holder** 帐户人;客户
- accounting** 会计;会计学
- accounting books** 会计簿册
- accounting classification** 会计科目分类
- accounting control** 会计控制
- accounting convention** 会计惯例
- accounting document** 会计凭单
- accounting equation** 会计等式
- accounting evidence** 会计凭证
- accounting identity** 会计恒等
- accounting law** 会计法
- accounting machine** 计算机
- accounting on accrual basis** 收支应计会计制
- accounting on accrued - expenditures basis** 支出应计会计制
- accounting on cash basis** 现金收付会计制
- accounting on cost basis** 成本基础会计制
- accounting on obligation basis** 责任发生会计制
- accounting period** 会计期间
- accounting policy** 会计政策
- accounting practice** 会计实务;会计惯例
- accounting principle** 会计原理
- accounting procedure** 会计程序
- accounting rate** 会计汇率
- accounting standard** 会计准则
- accounting statement** 会计报表
- accounting system** 会计制度
- accounting unit** 会计单位;记帐单位
- accounting year** 会计年度
- account note** 帐目
- account number** 帐户编号
- account of** ...的帐户(缩写 acc/o...)

- account of advances** 预付帐
account of bankruptcy 破产帐
account of business 营业帐
account of disbursement 支付帐
account of finance 财务帐
account of payments and receipts 收支帐
account of the exchequer 国库帐
account of treasury 公库帐
account party 开证帐户主; 开证申请人(又称 *accountee*; 通称 *applicant for letter of credit*)
account payable 应付帐(款)(缩写 *a/p*)
account payable ledger 应收款分类表
account payable register 应付帐款登记簿
account payee (only) (支票用语) 入收款人帐户/过户(缩写 *a/c payee*)
account purchase 赊买
account receivable 应收帐(款)(缩写 *a/r*)
account receivable assigned 应收帐款转让
account receivable discounted 应收帐款贴现
account receivable ledger 应收款明细表
account receivable register 应收帐款登记簿
account rendered 借贷细帐
account sale 赊销(又称 *sale on account*)
account sales (寄售)销货帐
account settled 帐款结清
account stated 确认帐额
account statement 帐单
account title 帐户名称; 科目
account to give 支出帐目
account to receive 收入帐目
account transfer 转帐帐目
account transfer memo 转帐通知单
account unit 记帐单位
account year 帐户年度; 会计年度
accredited buyer 获准申请信用证的买方; 受信买方(通称 *applicant*)
accredited party 获准申请信用证的一方(= *accreditor*, 通称 *applicant*)
acreditee 获得信用证的人(通称 *beneficiary*)
accreditor 获准申请信用证的人(通称 *applicant*)
accretion (实际)增值(比较 *appreciation* 及 *increment*)
accrual 应计
accrual accounting 应计会计
accrual basis 应计制
accrual date 应收应付期限
accrual method 应计方法
accrue v. (利息)自然增生; 应计(对比 *prepay*)
accrued account 应计帐
accrued assets 应计资产
accrued charges 应计费用
accrued commission 应计佣金
accrued depreciation 应计折旧
accrued expenses 应计费用
accrued income 应计收入(亦称 *accrued revenue*)
accrued interest 应计利息
accrued items 应计项目
accrued liabilities 应计负债
accrued profit 应计利润; 应计盈利
accrued revenue 应计收入

accrued tax 应计税捐
 acct.〔缩〕account 帐;帐户
 accumulated amount 累计金额
 accumulated debt 累计欠债
 accumulated deficit 累计亏蚀
 accumulated depreciation 累计折旧
 accumulated dividend 累积股息
 accumulated earnings 累积收益
 accumulated fund 累积基金
 accumulated profit 累积利润;累积盈利
 accumulated surplus 累积盈余
 accumulation 积累
 accumulation account 累积帐户
 accumulation factor 本利滚计式
 accumulation of capital 资本积累
 accumulation schedule 本利累计表
 accumulative sinking fund 累积偿债基金
 accuracy 正确性(最接近 true value)
 accurate measurement 精确计量
 acc. , a/c. 〔缩〕acceptance 承兑(票据) accepted 已承兑
 "acid test"(ratio) "酸性测验"(率)(计算企业的资产负债比率以确定其还债信用)
 acknowledge (receipt) 承认(收悉)
 acknowledgement of declaration 陈报确认书(通称 confirmation of declaration)
 ACME Commodities and Phrases Code 亚克米商品及用语电码(美国 A. C. Meisenback 1923年编制的世界通用商业电码)
 ACME Complete Phrases 亚克米用语全编

ACME Supplement 亚克米(电码)补编
 ACP〔缩〕Africa-Caribbean Pacific 非加太贸易集团
 a/c payee (only)〔缩〕account payee (only) (支票用语)入收款人帐(户)/过户
 acpt.〔缩〕acceptance 承兑(汇票)
 acquisition (公司对公司的)收购
 acquisition cost 购货成本(原价)
 acquisitive capital 营利资本
 acquisitive society 营利社会
 acquittance 清还欠债证明
 acre 英亩(=40.47 公亩或 6.07市亩)
 a/cs pay. 〔缩〕accounts payable 应付帐款
 a/cs rec. 〔缩〕accounts receivable 应收帐款
 ACT〔缩〕Associated Container Transportation Inc. (英国)联合货柜/集装运输公司(组织)
 act of God 无灾(通称 force majeure)
 act of honour 代兑退票
 act of Nature 天灾(通称 force majeure)
 act of Providence 天灾(通称 force majeure)
 action ex contractu 根据契约的诉讼
 active account 活动帐户
 active assets 活动资产
 active balance 顺差
 active capital 活动资本
 active circulation (货币)流通量
 active debts 活动债务
 active demand 需求甚殷;畅销
 active improvement trade 主动加

工贸易(=improvement trade for export 加工出口贸易)
active market 买卖成交踊跃的市场; 交投畅旺的股票
active partner 任联合伙人
active trade 主动贸易 (= active improvement trade)
active trade balance 贸易顺差
actual balance 实存; 实际差额
actual budget 决算
actual capital 实际资本
actual carrier 实际承运人
actual cash value 实际现金价值
actual cost 实际成本
actual debts 实际债务
actual delivery 实际交货; 实物交货(对比 symbolic delivery)
actual demand 实际需求
actual depreciation 实际折旧
actual exchange rate 实际汇率
actual liabilities 实际负债
actual number analysis 实数分析法
actual price 实价
actual quotation 暗盘
actual rate (of exchange) 实际汇率(对比 nominal rate)
actual rate (of interest) 实际利率
actual supply 实际供给
actual tare 实际皮重(亦称 real tare)
actual total loss 实际全损(亦称 absolute total loss; 比较 constructive total loss 及 particular average)
actual utility 实际效用
actual value 实际价值
actual weight 实际重量
actuarial 精算
actuarial basis 精算基准

actuarial evaluation 精算估值
actuary 精算师
ad〔缩〕advertisement 广告
a. d. , a/d〔缩〕after date. 开票日后(××天付款)
ad-agent (广告公司(=advertising agent))
ADB〔缩〕Asian Development Bank 亚洲开发银行
ad balloon 广告气球
ad column 广告栏
add.〔缩〕address 地址
added-value 增值
added-value tax 增值税(通称 value-added tax)
adding machine 加算机
additional budget 追加预算
additional charge 附加费
additional cost 额外成本
additional duty 追加关税
additional expense 附加费
additional freight 附加运费
additional (freight) rate 附加(运)费率
additional insurance 加保
additional order 添办订货(单)
additional part of a bill 票据附件
additional payment 额外付款
additional premium 追加保费(缩写 a. p.)
additional quantity 增加数量
additional quota 附加配额
additional tax 附加税
additions 增加资产
address commission 租船代理佣金
addressee
 1. 收信人; 收电人
 2. (信用证)收件人; 受益人(通称 beneficiary)